

a tractor but lubricants can go into anything. So...

SENATOR HEFNER: Senator...

SENATOR HABERMAN: ..that's the reason lubricants are not included.

SENATOR HEFNER: Okay, Senator Haberman, do rail...railroads pay sales tax on lubricants?

SENATOR HABERMAN: No.

SENATOR HEFNER: Do railroads pay sales tax on repair parts?

SENATOR HABERMAN: I just got through explaining that to Senator Withem, Senator Hefner. They don't pay sales tax on anything, neither do common carriers. I just used that to make a point.

SENATOR HEFNER: Okay, one more question before my time runs out. How about oil filters?

SENATOR HABERMAN: What about them?

SENATOR HEFNER: Diesel fuel filters?

SENATOR HABERMAN: Well, if you walk in with your tax exemption, does the same oil filter fit in a tractor that fits in a pickup?

SENATOR HEFNER: No, I mean do we, in your amendment, do we exempt them from sales tax?

SENATOR HABERMAN: That will be...

SENATOR HEFNER: I don't think the amendment is quite clear.

SENATOR HABERMAN: ..that will be up to the rules and regulations of the Revenue Department. I can't take all 75, or 80, or 95, or 150 parts, repair parts, replacement parts of everything used in agriculture and tell you it is or it isn't exempt. It's impossible to do that. So you're going to have to have...

SENATOR HEFNER: Okay.

SENATOR HABERMAN: ..a little faith, Senator Hefner.